

UNIFIED SCHOOL DISTRICT NO. 270

Plainville, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2018

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
For the Year Ended June 30, 2018

ADMINISTRATION

Lisa Gehring - Superintendent

DawnThyfault - Clerk

Vickie Dinkel - Treasurer

BOARD MEMBERS

Nathan Grebowiec - President

Thomas Nuckols - Vice President

Todd Gilliland

Chris Hansen

Scott Staab

Lenee Horting

Harrison Gilliland

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
For the Year Ended June 30, 2018

TABLE OF CONTENTS

	<u>Page Numbers</u>
Independent Auditor's Report	1-2
 <u>FINANCIAL SECTION</u> 	
STATEMENT 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3-4
Notes to Financial Statements	5-12
 <u>REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION</u> 	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	13
SCHEDULE 2	
Schedules of Receipts and Expenditures - Actual and Budget	
General Funds:	
2-1 General Fund	14-17
2-2 Supplemental General Fund	18-19
Special Purpose Funds:	
2-3 Capital Outlay Fund	20
2-4 Driver Training Fund	21
2-5 Food Service Fund	22
2-6 Professional Development Fund	23
2-7 Parent Education Program Fund	24
2-8 Summer School Fund	25
2-9 Special Education Fund	26
2-10 Career and Postsecondary Education Fund	27
2-11 Gifts and Grants Fund	28
2-12 KPERS Special Retirement Contribution Fund	29
2-13 At Risk (K-12) Fund	30
2-14 Textbook and Student Material Revolving Fund	31
2-14 Contingency Reserve Fund	31
2-15 Student Incentive Fund	32
2-16 Hrabec Memorial Scholarship Fund	33
2-16 Memorial Fund	33
2-17 Federal Funds	34
Bond and Interest Funds:	
2-18 Bond and Interest Fund	35
SCHEDULE 3	
Summary of Receipts and Disbursements	
Agency Funds	36
SCHEDULE 4	
Schedule of Receipts, Expenditures and Unencumbered Cash	
District Activity Funds	37



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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 270
Plainville, KS 67663

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 270, Plainville, Kansas as of and for the year ended June 30, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 270, Plainville, Kansas as of June 30, 2018, or changes in financial position and cash flows for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 270, Plainville, Kansas, as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements – agency funds and schedule of regulatory basis receipts, expenditures and unencumbered cash – District Activity Funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

March 11, 2019
Stockton, Kansas

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Statement 1
Page 1 of 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2018

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	\$ 352	\$ -	\$ 2,745,660	\$ 2,746,012	\$ -	\$ 274,360	\$ 274,360
Supplemental General Fund	14,066	-	913,665	921,609	6,122	86,280	92,402
Special Purpose Funds:							
Capital Outlay Fund	442,566	-	362,916	249,239	556,243	3,130	559,373
Driver Training Fund	24,556	-	9,656	7,334	26,878	4,704	31,582
Food Service Fund	61,745	-	217,028	213,806	64,967	5,009	69,976
Professional Development Fund	26,392	-	2,649	5,848	23,193	675	23,868
Parent Education Program Fund	138	-	3,000	1,611	1,527	-	1,527
Summer School Fund	11,301	-	-	3,710	7,591	2,336	9,927
Special Education Fund	215,256	-	591,728	620,257	186,727	254	186,981
Career and Postsecondary Education Fund	90,818	-	266,076	258,819	98,075	23,429	121,504
Gifts and Grants Fund	35,080	-	27,542	25,565	37,057	-	37,057
KPERs Special Retirement Contribution Fund	-	-	271,622	271,622	-	-	-
At Risk (K-12) Fund	15,572	-	170,000	166,998	18,574	19,567	38,141
Textbook and Student Material Revolving Fund	70,647	-	21,554	20,962	71,239	10,028	81,267
Contingency Reserve Fund	293,081	-	50,273	60,000	283,354	-	283,354
Student Incentive Fund	927	-	1,927	1,516	1,338	-	1,338
Hrabe Memorial Scholarship Fund	9,128	-	22	-	9,150	-	9,150
Memorial Fund	1,237	-	-	-	1,237	-	1,237
Federal Funds	13,691	-	65,572	87,072	(7,809) #	6,382	(1,427)
District Activity Funds	71,229	-	127,273	120,402	78,100	1,680	79,780
Bond and Interest Funds:							
Bond and Interest Fund	366,366	-	272,808	259,800	379,374	-	379,374
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,764,148</u>	<u>\$ -</u>	<u>\$ 6,120,971</u>	<u>\$ 6,042,182</u>	<u>\$ 1,842,937</u>	<u>\$ 437,834</u>	<u>\$ 2,280,771</u>

See Note 5(a)

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 270

Plainville, Kansas

Statement 1

Page 2 of 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH

Regulatory Basis

For The Year Ended June 30, 2018

COMPOSITION OF CASH

First State Bank:

Checking Account	\$ 1,589,133
Activity Funds Checking Account	101,143
Savings Account	431,808

Astra Bank:

Checking Account	2,392
Hrabe Savings Account	2,300
Certificates of Deposit	<u>207,600</u>

Total Cash	2,334,376
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Agency Funds per Statement 4	<u>(53,605)</u>
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Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 2,280,771</u></u>
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The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

Page One

1. Summary of Significant Accounting Policies

Reporting Entity

Unified School District No. 270, Plainville, Kansas is a municipal corporation governed by an elected seven-member board of education. The regulatory financial statement presents Unified School District No. 270 (the District) but does not include its related municipal entity. The related municipal entity is as follows:

Community Recreation Commission --The Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body appointed by the District, but U.S.D. No. 270 levies the taxes for the Commission and the Commission has only the powers granted by statute, K.S.A. 12-1928. The Commission cannot purchase real property, but can acquire real property by gift.

Regulatory Basis Fund Types

General Fund—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific regulatory revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds—used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

*1. Summary of Significant Accounting Policies (Cont.)***Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general funds, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulator receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Gifts and Grants Fund
Textbook and Student Material Revolving Fund
Contingency Reserve Fund
Student Incentive Fund
Hrabe Memorial Scholarship Fund
Memorial Fund
Federal Funds
District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body

2. *Deposits and Investments*

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At June 30, 2018 the District's carrying amount of the deposits, including certificates of deposit, was \$2,334,376. The bank balance was \$3,411,286. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$462,292 was covered by FDIC insurance and \$2,948,994 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

3. *Claims and Judgments*

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall position of the District.

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance to cover these risks. There have been no significant reductions in insurance coverage from the prior year and there were no settlements that exceeded insurance coverage in the past three years.

4. *In-Substance Receipt in Transit*

The District received \$159,148 in the General Fund and \$28,392 in the Supplemental General Fund subsequent to June 30, 2018 and as required by K.S.A. 72-6417 and 72-6434 the receipts were recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

5. *Compliance with Kansas Statutes*

The District had negative unencumbered cash in the Title I FY16-17 Fund, Title IIA FY 17-18 Fund and REAP Fund. K.S.A. 12-1664 provides an exception from the cash basis law for federal funds spent with the expectation of monies to be reimbursed to the District under condition for the grant.

The District was not aware of any noncompliance with Kansas statutes.

6. *Interfund Transfers*

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-5167	\$ 395,498
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	70,000
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	55,000
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	50,273
General Fund	Parents Education Program Fund	K.S.A. 72-5167	3,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	45,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	178,234
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	195,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	100,000
Title IVA Fund	Title I Fund	At Risk Transfer	1,442
Contingency Reserve Fund	Supplemental General Fund	K.S.A. 72-5165	60,000
Total			<u>\$ 1,153,447</u>

7. *Property Taxes*

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due 1/2 on December 20th and 1/2 the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the District and therefore are not susceptible to accrual.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

8. *Qualified Zone Academy Bonds (QZAB)*

The District entered into a lease purchase agreement on October 1, 2009 with the First State Bank, for the financing of improvements to the District. The District will pay First State Bank \$136,990 a year for a period of ten years. The payments are put into an account with First State Bank where interest is earned on the account balance. The District is expected to make payments totaling \$1,369,000 and the interest earned should total \$130,100 at the end of the ten years. When the First State Bank has received a total of \$1,500,000, the bonds will be paid off. Once the bonds are paid off the lease will terminate.

9. Defined Benefit Pension Plan

General Information about the Plan

Plan Description - The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issue a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts to the statutory contribution rate, which totaled \$271,622 for the year ended June 30, 2018.

Net Pension Liability

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,259,237. The net pension liability was measured as of June 30, 2017, and the total pension used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, the liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

10. Other Long-Term Obligations from Operations**Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Early Retirement Incentive

The District provides an early retirement program for certain eligible employees who have been with the District for ten years or more. A single payment in the amount of \$3,000 will be made if the employee had met retirement requirements as outlined by KPERS and given written notice by February 1st. During the year ended June 30, 2018 no benefits were paid out.

Another part of the early retirement program allows for payment of unused sick leave days base on the following schedule:

10-15 Years	25% of a substitutes' pay
16-20 Years	50% of a substitutes' pay
21 Years and over	75% of a substitutes' pay

This benefit can be taken as a lump sum or as monthly payments on a health insurance policy carried by the District until the retiree reaches Medicare eligibility age. During the year ended June 30, 2018 no benefits were paid out.

Other Employee Benefits**Vacation Pay**

A maximum of 12 vacation days are granted during each year during the first 15 years of employment for all 12 month employees. Those employees will earn one vacation day per month up to a maximum of 12 at any one time. New employees will accrue vacation days beginning with the first completed month of employment but cannot use any during the first six months of employment. After 15 consecutive years of consecutive service, non-certified 12 month personnel can earn up to 15 days of vacation per year. Vacation day cannot be accrued beyond the allotted days per year.

Sick Leave

Each staff member shall receive one day per month of sick leave benefits according to their work schedule at a maximum of 8 hours per day. An employee who works from August 1 through June 15 will receive 10½ days. Sick leave days may accumulate to 60 days.

11. Advance Refunding

On July 15, 2014, the District issued \$2,265,000 of General Obligation Refunding Bonds, Series 2014. The bonds consist of serial bonds bearing various fixed rates ranging from 2.0% to 3.25% with annual maturities from September 1, 2015 to September 1, 2026.

The net proceeds of \$2,335,535 (after issuance costs of \$21,650, plus premium of \$92,185) were used to advance refund General Obligation Bonds, Series 2006-A with a total principal amount of \$2,145,000 with interest rates ranging from 4.05% to 4.5%.

The net proceeds were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded bonds. As a result, the refundable bonds are considered to be defeased, and the related liability for the bonds has been removed from the Districts debt schedule.

The advance refunding was done to take advantage of lower interest rates with an approximate savings to the District of \$77,169.

12. Subsequent Events

Management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statements were available to be issued.

13. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2018, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds Refunding Series 2014	2.00-3.25%	07/15/14	2,265,000	09/01/26	\$ 2,230,000	\$ -	\$ 200,000	\$ 2,030,000	\$ 59,800
Lease Purchase Agreements									
2014 School Bus	3.93%	04/15/15	46,089	04/15/19	18,770	-	9,210	9,560	732
2017 School Bus	3.93%	11/01/16	53,397	04/15/20	42,617	-	10,062	32,555	1,661
Tractor & Loader	5.99%	11/30/16	18,273	12/01/20	18,273	-	4,179	14,094	1,094
Qualified Zone Academy Bonds	0.00%	10/01/09	1,500,000	10/01/19	466,797	-	160,129	306,668	-
Total Lease Purchase Agreements					546,457	-	183,580	362,877	3,487
Total Contractual Indebtedness					\$ 2,776,457	\$ -	\$ 383,580	\$ 2,392,877	\$ 63,287

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2019	2020	2021	2022	2023	2024-2027	Total
PRINCIPAL							
General Obligation Bonds	\$ 200,000	\$ 205,000	\$ 210,000	\$ 220,000	\$ 220,000	\$ 975,000	\$ 2,030,000
Lease Purchase Agreements							
2014 School Bus	9,560	-	-	-	-	-	9,560
2017 School Bus	10,443	10,853	11,259	-	-	-	32,555
Tractor & Loader	4,428	4,694	4,972	-	-	-	14,094
Qualified Zone Academy Bonds (QZAB)							
Lease Payments (Note 8)	136,990	136,990	-	-	-	-	273,980
Interest Earnings (Note 8)	25,921	6,767	-	-	-	-	32,688
Total Principal	387,342	364,304	226,231	220,000	220,000	975,000	2,392,877
INTEREST							
General Obligation Bonds	55,800	51,750	46,550	40,100	33,500	62,788	290,488
Lease Purchase Agreements							
2014 School Bus	376	-	-	-	-	-	376
2017 School Bus	1,280	870	443	-	-	-	2,593
Tractor & Loader	844	579	298	-	-	-	1,721
Qualified Zone Academy Bonds (QZAB)	-	-	-	-	-	-	-
Total Interest	58,300	53,199	47,291	40,100	33,500	62,788	295,178
Total Principal & Interest	\$ 445,642	\$ 417,503	\$ 273,522	\$ 260,100	\$ 253,500	\$ 1,037,788	\$ 2,688,055

UNIFIED SCHOOL DISTRICT NO. 270
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2018

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2018

FUNDS	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General Fund	\$ 2,796,589	\$ (59,289)	\$ 8,712	\$ 2,746,012	\$ 2,746,012	\$ -
Supplemental General Fund	922,138	(2,679)	2,150	921,609	921,609	-
Special Purpose Funds:						
Capital Outlay Fund	673,090	-	-	673,090	249,239	(423,851)
Driver Training Fund	11,360	-	-	11,360	7,334	(4,026)
Food Service Fund	272,000	-	-	272,000	213,806	(58,194)
Professional Development Fund	24,000	-	-	24,000	5,848	(18,152)
Parent Education Program Fund	3,000	-	-	3,000	1,611	(1,389)
Summer School Fund	9,100	-	-	9,100	3,710	(5,390)
Special Education Fund	729,100	-	-	729,100	620,257	(108,843)
Career and Postsecondary Education Fund	325,000	-	-	325,000	258,819	(66,181)
KPERS Special Retirement Contribution Fund	292,427	-	-	292,427	271,622	(20,805)
At Risk (K-12) Fund	244,978	-	-	244,978	166,998	(77,980)
Bond and Interest Funds:						
Bond and Interest Fund	259,800	-	-	259,800	259,800	-

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
GENERAL FUND

Schedule 2-1
Page 1 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Mineral Production Tax	\$ 17,607	\$ 16,382	\$ 1,225
Reimbursements	8,712	-	8,712
General State Aid	2,323,843	2,313,858	9,985
Special Education Aid	395,498	466,000	(70,502)
		-	
Total Receipts	<u>2,745,660</u>	<u>\$ 2,796,240</u>	<u>\$ (50,580)</u>
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	\$ 1,050,303	\$ 966,000	\$ 84,303
Noncertified	40,588	40,000	588
Employee Benefits			
Insurance	113,013	110,000	3,013
Social Security & Medicare	81,014	76,000	5,014
Other	4,801	5,500	(699)
Purchased Professional & Technical Services	3,123	3,000	123
Supplies			
General	2,791	1,700	1,091
Textbooks	123	600	(477)
Technology Supplies	1,699	1,000	699
Other	6,927	6,400	527
Total Instruction	<u>1,304,382</u>	<u>1,210,200</u>	<u>94,182</u>
STUDENT SUPPORT SERVICES			
Salaries			
Certified	43,585	44,000	(415)
Noncertified	6,156	1,000	5,156
Employee Benefits			
Social Security & Medicare	3,711	3,600	111
Other	45	100	(55)
Other Purchased Services	136	200	(64)
Supplies	212	500	(288)
Total Student Support Services	<u>53,845</u>	<u>49,400</u>	<u>4,445</u>

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
GENERAL FUND

Schedule 2-1
Page 2 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018

GENERAL FUND			Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	
INSTRUCTIONAL SUPPORT STAFF			
Salaries			
Certified	\$ 35,799	\$ 73,000	\$ (37,201)
Noncertified	3,743	4,500	(757)
Employee Benefits			
Insurance	-	6,500	(6,500)
Social Security & Medicare	2,963	5,500	(2,537)
Other	36	500	(464)
Supplies			
Books & Periodicals	34	500	(466)
Technology Supplies	-	500	(500)
Miscellaneous Supplies	45	400	(355)
Total Instructional Support Staff	<u>42,620</u>	<u>91,400</u>	<u>(48,780)</u>
GENERAL ADMINISTRATION			
Salaries			
Certified	58,100	54,939	3,161
Noncertified	50,007	49,000	1,007
Employee Benefits			
Insurance	8,304	14,500	(6,196)
Social Security & Medicare	8,206	9,000	(794)
Other	666	1,500	(834)
Purchased Professional & Technical Services	1,848	3,000	(1,152)
Other Purchased Services			
Communications	5,539	5,000	539
Other	21,253	14,000	7,253
Supplies	5,884	5,000	884
Other	1,550	1,500	50
Total General Administration	<u>161,357</u>	<u>157,439</u>	<u>3,918</u>
SCHOOL ADMINISTRATION			
Salaries			
Certified	128,100	130,000	(1,900)
Noncertified	74,490	75,000	(510)
Employee Benefits			
Insurance	32,439	23,000	9,439
Social Security & Medicare	14,904	17,000	(2,096)
Other	262	2,000	(1,738)
Other Purchased Services			
Communications	11,635	14,000	(2,365)
Other	2,165	2,500	(335)
Supplies	5,339	5,500	(161)
Other	20	750	(730)
Total School Administration	<u>269,354</u>	<u>269,750</u>	<u>(396)</u>

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
GENERAL FUND

Schedule 2-1
Page 3 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018

GENERAL FUND

	Actual	Budget	Variance Over (Under)
CENTRAL SERVICES			
Salaries			
Noncertified	\$ 21,368	\$ 23,000	\$ (1,632)
Employee Benefits			
Social Security & Medicare	1,584	1,700	(116)
Other	19	100	(81)
Purchased Professional & Technical Services	6,199	7,500	(1,301)
Purchased Property Services	5,428	5,500	(72)
Other Purchased Services	-	100	(100)
	<hr/>	<hr/>	<hr/>
Total Central Services	34,598	37,900	(3,302)
	<hr/>	<hr/>	<hr/>
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	73,222	65,000	8,222
Employee Benefits			
Insurance	24,024	30,000	(5,976)
Social Security & Medicare	12,429	14,000	(1,571)
Other	1,693	3,000	(1,307)
Purchased Professional & Technical Services	11,409	13,000	(1,591)
Purchased Property Services			
Water & Sewer	8,447	8,000	447
Cleaning	5,136	5,000	136
Repairs & Maintenance	10,832	7,200	3,632
Supplies			
General	10,644	6,000	4,644
Energy			
Heating	8,260	-	8,260
Electricity	53,448	60,000	(6,552)
	<hr/>	<hr/>	<hr/>
Total Operations & Maintenance	219,544	211,200	8,344
	<hr/>	<hr/>	<hr/>
STUDENT TRANSPORTATION SERVICES			
Vehicle Operating Services			
Salaries			
Noncertified	26,170	26,000	170
Employee Benefits			
Social Security & Medicare	2,954	3,200	(246)
Other	285	1,000	(715)
Other Purchased Services			
Insurance	8,185	10,500	(2,315)
Motor Fuel	2,488	2,500	(12)
Vehicle Services & Maintenance Services			
Salaries			
Noncertified	20,506	22,000	(1,494)
Employee Benefits			
Insurance	7,752	7,200	552
Purchased Professional & Tech Services	10,292	6,400	3,892
Other Purchased Services	206	500	(294)
Supplies	5,442	6,000	(558)
Motor Fuel	2,261	-	2,261
	<hr/>	<hr/>	<hr/>
Total Student Transportation Services	86,541	85,300	1,241
	<hr/>	<hr/>	<hr/>

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
GENERAL FUND

Schedule 2-1
Page 4 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018

GENERAL FUND

	Actual	Budget	Variance Over (Under)
OUTGOING TRANSFERS			
Special Education Fund	\$ 395,498	\$ 466,000	\$ (70,502)
Contingency Reserve Fund	50,273	-	50,273
At Risk (K-12) Fund	70,000	90,000	(20,000)
Career and Postsecondary Education Fund	55,000	125,000	(70,000)
Parent Education Program Fund	3,000	3,000	-
	<u>573,771</u>	<u>684,000</u>	<u>(110,229)</u>
Total Outgoing Transfers			
Adjustment to Comply With Legal Max	<u>-</u>	<u>(59,289)</u>	<u>59,289</u>
Legal General Fund Budget	2,746,012	2,737,300	8,712
Adjustment for Qualifying Budget Credits			
Reimbursements	<u>-</u>	<u>8,712</u>	<u>(8,712)</u>
Total Expenditures	<u>2,746,012</u>	<u>\$ 2,746,012</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(352)		
UNENCUMBERED CASH, BEGINNING	<u>352</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>		

**UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
GENERAL FUND**

**Schedule 2-2
Page 1 of 2**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018**

SUPPLEMENTAL GENERAL FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	\$ 520,325	\$ 500,960	\$ 19,365
Delinquent Tax	8,978	11,142	(2,164)
Motor Vehicle Tax	33,659	42,432	(8,773)
Recreational Vehicle Tax	662	918	(256)
16/20M Vehicle Tax	2,077	-	2,077
Escape Tax	89	-	89
Watercraft Tax	629	-	629
Commercial Vehicle Tax	3,983	4,759	(776)
Miscellaneous	5,493	-	5,493
Supplemental State Aid	275,620	275,620	-
Reimbursements	2,150	-	2,150
Incoming Transfers:			
Contingency Reserve Fund	60,000	-	60,000
	<u>913,665</u>	<u>\$ 835,831</u>	<u>\$ 77,834</u>
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	19,095	\$ 67,636	\$ (48,541)
Noncertified	26,601	26,250	351
Employee Benefits			
Insurance	4,152	4,152	-
Social Security & Medicare	1,454	1,400	54
Other	34	100	(66)
Purchased Professional & Technical Services	28,745	15,000	13,745
Supplies			
General	7,884	10,000	(2,116)
Textbooks	-	1,000	(1,000)
Technology Supplies	7,755	6,000	1,755
Other	28,225	24,500	3,725
Total Instruction	<u>123,945</u>	<u>156,038</u>	<u>(32,093)</u>
SCHOOL ADMINISTRATION			
Equipment & Furnishings	33	5,000	(4,967)
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	103,524	63,000	40,524
Employee Benefits			
Insurance	-	9,000	(9,000)
Social Security & Medicare	-	6,000	(6,000)
Other	86	100	(14)
Purchased Property Services			
Repairs & Maintenance	23,921	25,000	(1,079)
Other Purchased Services			
Insurance	44,894	44,000	894
Supplies			
General	26,194	28,000	(1,806)
Energy			
Heating	24,535	29,000	(4,465)
Electricity	41,883	29,000	12,883
Motor Fuel	1,092	2,000	(908)
Total Operations & Maintenance	<u>266,129</u>	<u>235,100</u>	<u>31,029</u>

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
GENERAL FUND

Schedule 2-2
Page 2 of 2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
STUDENT TRANSPORTATION SERVICES			
Vehicle Services & Maintenance Services			
Supplies	\$ 13,268	\$ 9,000	\$ 4,268
OUTGOING TRANSFERS			
Food Service Fund	45,000	70,000	(25,000)
Special Education Fund	178,234	167,000	11,234
Career and Postsecondary Education Fund	195,000	145,000	50,000
At Risk (K-12) Fund	100,000	135,000	(35,000)
Total Outgoing Transfers	518,234	517,000	1,234
Adjustment to Comply With Legal Max	-	(2,679)	2,679
Legal Supplemental General Fund Budget	921,609	919,459	2,150
Adjustment for Qualifying Budget Credits			
Reimbursements	-	2,150	(2,150)
Total Expenditures	921,609	\$ 921,609	\$ -
Receipts Over (Under) Expenditures	(7,944)		
UNENCUMBERED CASH, BEGINNING	14,066		
UNENCUMBERED CASH, ENDING	\$ 6,122		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018

Schedule 2-3

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	\$ 248,469	\$ 263,240	\$ (14,771)
Delinquent Tax	4,524	4,710	(186)
Motor Vehicle Tax	21,360	27,982	(6,622)
Recreational Vehicle Tax	412	605	(193)
16/20M Vehicle Tax	1,687	-	1,687
Escape Tax	38	-	38
Watercraft Tax	267	-	267
Commercial Vehicle Tax	1,820	3,139	(1,319)
Interest on Idle Funds	7,582	-	7,582
Capital Outlay State Aid	42,432	45,156	(2,724)
Miscellaneous	34,325	-	34,325
Total Receipts	<u>362,916</u>	<u>\$ 344,832</u>	<u>\$ 18,084</u>
EXPENDITURES			
INSTRUCTION			
Supplies-Performance Uniforms	-	\$ 20,000	\$ (20,000)
Supplies-Technology Software	609	10,000	(9,391)
Equipment & Furnishings	6,626	40,000	(33,374)
STUDENT SUPPORT SERVICES			
Supplies-Technology Software	6,088	11,000	(4,912)
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	-	80,000	(80,000)
Employee Benefits			
Insurance	-	10,000	(10,000)
Social Security & Medicare	-	5,000	(5,000)
Other	-	100	(100)
Purchased Professional & Technical Services	-	15,000	(15,000)
Purchased Property Services			
Repairs & Maintenance	-	15,000	(15,000)
Energy			
Heating	-	30,000	(30,000)
Electricity	-	90,000	(90,000)
Equipment & Furnishings	18,997	70,000	(51,003)
TRANSPORTATION			
Equipment & Buses	38,185	40,000	(1,815)
FACILITY ACQUISITION & CONSTRUCTION SERVICES			
Building Improvements			
Outside Contractors	41,744	100,000	(58,256)
DEBT SERVICE			
Principal	136,990	136,990	-
Total Expenditures	<u>249,239</u>	<u>\$ 673,090</u>	<u>\$ (423,851)</u>
Receipts Over (Under) Expenditures	113,677		
UNENCUMBERED CASH, BEGINNING	<u>442,566</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 556,243</u>		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018

Schedule 2-4

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Source	\$ 6,200	\$ -	\$ 6,200
State Safety Aid	3,456	3,780	(324)
	<u>9,656</u>	<u>\$ 3,780</u>	<u>\$ 5,876</u>
Total Receipts	<u>9,656</u>	<u>\$ 3,780</u>	<u>\$ 5,876</u>
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	6,360	\$ 7,000	\$ (640)
Employee Benefits			
Social Security & Medicare	487	600	(113)
Other	6	60	(54)
Purchased Professional & Technical Services	45	200	(155)
Supplies			
General	60	1,000	(940)
	<u>6,958</u>	<u>8,860</u>	<u>(1,902)</u>
Total Instruction	<u>6,958</u>	<u>8,860</u>	<u>(1,902)</u>
VEHICLE OPERATIONS, MAINTENANCE SERVICES			
Insurance	-	500	(500)
Motor Fuel	376	2,000	(1,624)
	<u>376</u>	<u>2,500</u>	<u>(2,124)</u>
Total Vehicle Operations, Maintenance Services	<u>376</u>	<u>2,500</u>	<u>(2,124)</u>
Total Expenditures	<u>7,334</u>	<u>\$ 11,360</u>	<u>\$ (4,026)</u>
Receipts Over (Under) Expenditures	2,322		
UNENCUMBERED CASH, BEGINNING	<u>24,556</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 26,878</u>		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018

Schedule 2-5

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Student Receipts Lunch	\$ 74,123	\$ 63,664	\$ 10,459
Student Receipts Breakfast	-	1,289	(1,289)
Adult Receipts	3,429	2,741	688
State Aid	2,190	1,624	566
Federal Aid	90,737	81,458	9,279
Miscellaneous	1,549	-	1,549
Incoming Transfers			
Supplemental General Fund	45,000	70,000	(25,000)
	<u>217,028</u>	<u>\$ 220,776</u>	<u>\$ (3,748)</u>
Total Receipts			
EXPENDITURES			
FOOD SERVICE OPERATION			
Salaries			
Noncertified	86,153	\$ 90,000	\$ (3,847)
Employee Benefits			
Insurance	12,059	15,000	(2,941)
Social Security & Medicare	5,926	8,000	(2,074)
Other	3,872	7,000	(3,128)
Other Purchased Services			
Food Service Management	757	2,000	(1,243)
Other Purchased Services	922	-	922
Supplies			
Food & Milk	98,009	130,000	(31,991)
Miscellaneous	5,093	10,000	(4,907)
Equipment & Furnishings	1,015	10,000	(8,985)
	<u>213,806</u>	<u>\$ 272,000</u>	<u>\$ (58,194)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	3,222		
UNENCUMBERED CASH, BEGINNING	<u>61,745</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 64,967</u>		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018

Schedule 2-6

PROFESSIONAL DEVELOPMENT FUND

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Source	\$ 1,089	\$ 2,500	\$ (1,411)
Professional Development State Aid	<u>1,560</u>	<u>1,500</u>	<u>60</u>
Total Receipts	<u>2,649</u>	<u><u>\$ 4,000</u></u>	<u><u>\$ (1,351)</u></u>
EXPENDITURES			
INSTRUCTION SUPPORT STAFF			
Purchased Professional & Technical Services	4,687	\$ 9,000	\$ (4,313)
Purchased Property Services	-	2,000	(2,000)
Other Purchased Services	920	12,000	(11,080)
Supplies			
Miscellaneous Supplies	<u>241</u>	<u>1,000</u>	<u>(759)</u>
Total Expenditures	<u>5,848</u>	<u><u>\$ 24,000</u></u>	<u><u>\$ (18,152)</u></u>
Receipts Over (Under) Expenditures	(3,199)		
UNENCUMBERED CASH, BEGINNING	<u>26,392</u>		
UNENCUMBERED CASH, ENDING	<u><u>\$ 23,193</u></u>		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018

Schedule 2-7

PARENT EDUCATION PROGRAM FUND

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	\$ 3,000	\$ 3,000	\$ -
EXPENDITURES			
SUPPORT SERVICES STUDENT			
Salaries			
Noncertified	-	\$ 1,500	\$ (1,500)
Other Purchased Services	1,611	-	1,611
Miscellaneous Supplies	-	500	(500)
Other	-	1,000	(1,000)
Total Expenditures	1,611	\$ 3,000	\$ (1,389)
Receipts Over (Under) Expenditures	1,389		
UNENCUMBERED CASH, BEGINNING	138		
UNENCUMBERED CASH, ENDING	\$ 1,527		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018

Schedule 2-8

SUMMER SCHOOL FUND

	Actual	Budget	Variance Over (Under)
	<u> </u>	<u> </u>	<u> </u>
RECEIPTS	\$ -	\$ -	\$ -
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	3,444	\$ 6,000	\$ (2,556)
Employee Benefits			
Social Security & Medicare	263	1,000	(737)
Other	3	100	(97)
Purchased Professional & Technical Services	-	1,000	(1,000)
Supplies			
General	-	1,000	(1,000)
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>3,710</u>	<u>\$ 9,100</u>	<u>\$ (5,390)</u>
Receipts Over (Under) Expenditures	(3,710)		
UNENCUMBERED CASH, BEGINNING	<u>11,301</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 7,591</u>		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018

Schedule 2-9

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue From Local Source	\$ 15,341	\$ -	\$ 15,341
Federal Special Education Aid	2,655	-	2,655
Incoming Transfers			
General Fund	395,498	466,000	(70,502)
Supplemental General Fund	178,234	167,000	11,234
	<u>591,728</u>	<u>633,000</u>	<u>(41,272)</u>
Total Receipts	<u>591,728</u>	<u>\$ 633,000</u>	<u>\$ (41,272)</u>
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	2,040	\$ 6,000	\$ (3,960)
Noncertified	6,192	4,000	2,192
Employee Benefits			
Social Security & Medicare	599	1,000	(401)
Other	8	100	(92)
Purchased Professional & Technical Services	141	2,000	(1,859)
Other Purchased Services			
Payments to Interlocal/Coop (Assessments)	210,784	250,000	(39,216)
Payments to Interlocal/Coop (Flowthrough)	398,153	466,000	(67,847)
Supplies			
General	329	-	329
Equipment & Furnishings	2,011	-	2,011
	<u>620,257</u>	<u>\$ 729,100</u>	<u>\$ (108,843)</u>
Total Expenditures	<u>620,257</u>	<u>\$ 729,100</u>	<u>\$ (108,843)</u>
Receipts Over (Under) Expenditures	(28,529)		
UNENCUMBERED CASH, BEGINNING	<u>215,256</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 186,727</u>		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018

Schedule 2-10

CAREER AND POSTSECONDARY EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	\$ 10,650	\$ 10,000	\$ 650
Other Federal Aid	5,426	3,500	1,926
Incoming Transfers			
General Fund	55,000	125,000	(70,000)
Supplemental General Fund	195,000	145,000	50,000
	<u>266,076</u>	<u>\$ 283,500</u>	<u>\$ (17,424)</u>
Total Receipts			
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	187,668	\$ 225,000	\$ (37,332)
Employee Benefits			
Insurance	21,840	25,000	(3,160)
Social Security & Medicare	13,145	17,000	(3,855)
Other	963	2,000	(1,037)
Purchased Professional & Technical Services	275	3,000	(2,725)
Other Purchased Services			
Tuition	1,444	3,000	(1,556)
Other	6,739	5,000	1,739
Supplies			
General	16,952	30,000	(13,048)
Textbooks	2,900	5,000	(2,100)
Equipment & Furnishings	6,893	10,000	(3,107)
	<u>258,819</u>	<u>\$ 325,000</u>	<u>\$ (66,181)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	7,257		
UNENCUMBERED CASH, BEGINNING	<u>90,818</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 98,075</u>		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018

Schedule 2-11

GIFTS AND GRANTS FUND

	Actual	Budget*	Variance Over (Under)
RECEIPTS			
Entrepreneurship Program	\$ 21,992	\$ -	\$ 21,992
Gifts & Grants	<u>5,550</u>	<u>-</u>	<u>5,550</u>
Total Receipts	<u>27,542</u>	<u>\$ -</u>	<u>\$ 27,542</u>
EXPENDITURES			
INSTRUCTION			
Supplies			
General	\$ 25,028	\$ 5,000	\$ 20,028
Miscellaneous Supplies	-	30,000	(30,000)
Other	<u>537</u>	<u>-</u>	<u>537</u>
Total Expenditures	<u>25,565</u>	<u>\$ 35,000</u>	<u>\$ (9,435)</u>
Receipts Over (Under) Expenditures	1,977		
UNENCUMBERED CASH, BEGINNING	<u>35,080</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 37,057</u>		

* Gifts and Grants Fund is not required by statute to be budgeted, this budget is for informational purposes only.

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018

Schedule 2-12

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Contribution	\$ 271,622	\$ 292,427	\$ (20,805)
EXPENDITURES			
INSTRUCTION			
Employee Benefits	183,419	\$ 180,427	\$ 2,992
STUDENT SUPPORT SERVICES			
Employee Benefits	5,677	7,000	(1,323)
INSTRUCTIONAL SUPPORT STAFF			
Employee Benefits	7,423	9,000	(1,577)
GENERAL ADMINISTRATION			
Employee Benefits	12,393	19,000	(6,607)
SCHOOL ADMINISTRATION			
Employee Benefits	25,661	33,000	(7,339)
CENTRAL SERVICES			
Employee Benefits	2,575	4,000	(1,425)
OPERATIONS & MAINTENANCE			
Employee Benefits	19,751	26,000	(6,249)
STUDENT TRANSPORTATION SERVICES			
Employee Benefits	3,558	4,000	(442)
FOOD SERVICES			
Employee Benefits	11,165	10,000	1,165
Total Expenditures	271,622	\$ 292,427	\$ (20,805)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	\$ -		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018

Schedule 2-13

AT RISK (K-12) FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Incoming Transfers			
General Fund	\$ 70,000	\$ 90,000	\$ (20,000)
Supplemental General Fund	<u>100,000</u>	<u>135,000</u>	<u>(35,000)</u>
Total Receipts	<u>170,000</u>	<u>\$ 225,000</u>	<u>\$ (55,000)</u>
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	154,547	\$ 227,978	\$ (73,431)
Employee Benefits			
Social Security & Medicare	12,302	15,000	(2,698)
Other	149	1,000	(851)
Supplies			
General	<u>-</u>	<u>1,000</u>	<u>(1,000)</u>
Total Expenditures	<u>166,998</u>	<u>\$ 244,978</u>	<u>\$ (77,980)</u>
Receipts Over (Under) Expenditures	3,002		
UNENCUMBERED CASH, BEGINNING	<u>15,572</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 18,574</u>		

UNIFIED SCHOOL DISTRICT NO. 270
 Plainville, Kansas
 SPECIAL PURPOSE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
 For The Year Ended June 30, 2018

Schedule 2-14

TEXTBOOK AND STUDENT MATERIAL REVOLVING FUND

	<u>Actual</u>
RECEIPTS	
Rental Fees & Books	\$ 16,940
Miscellaneous	<u>4,614</u>
Total Receipts	<u>21,554</u>
EXPENDITURES	
Instruction	
Textbooks	18,001
Other Materials & Supplies	<u>2,961</u>
Total Expenditures	<u>20,962</u>
Receipts Over (Under) Expenditures	592
UNENCUMBERED CASH, BEGINNING	<u>70,647</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 71,239</u></u>

CONTINGENCY RESERVE FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfers	
General Fund	<u>\$ 50,273</u>
EXPENDITURES	
OUTGOING TRANSFERS	
Supplemental General Fund	<u>60,000</u>
Receipts Over (Under) Expenditures	(9,727)
UNENCUMBERED CASH, BEGINNING	<u>293,081</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 283,354</u></u>

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2018

Schedule 2-15

STUDENT INCENTIVE FUND

	<u>Actual</u>
RECEIPTS	
Donations	<u>\$ 1,927</u>
EXPENDITURES	
Scholarships	<u> 1,516</u>
Receipts Over (Under) Expenditures	411
UNENCUMBERED CASH, BEGINNING	<u> 927</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 1,338</u></u>

UNIFIED SCHOOL DISTRICT NO. 270
 Plainville, Kansas
 SPECIAL PURPOSE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
 For The Year Ended June 30, 2018

Schedule 2-16

HRABE MEMORIAL SCHOLARSHIP FUND

	<u>Actual</u>
RECEIPTS	
Interest	<u>\$ 22</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	22
UNENCUMBERED CASH, BEGINNING	<u>9,128</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 9,150</u></u>

MEMORIAL FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	<u>1,237</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 1,237</u></u>

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018

Schedule 2-17

	FEDERAL FUNDS												
	Title I FY 12-13	Title I FY 14-15	Title I FY 16-17	Title I FY 17-18	Title IIA FY 14-15	Title IIA FY 16-17	Title IIA FY 17-18	Carl Perkins 2012	Carl Perkins 2013	REAP	Total Federal Funds	Budget*	Variance Over (Under)
RECEIPTS													
Federal Aid	\$ -	\$ -	\$ 10,580	\$ 46,094	\$ -	\$ 2,690	\$ 6,208	\$ -	\$ -	\$ -	\$ 65,572	\$ 75,128	\$ (9,556)
EXPENDITURES													
INSTRUCTION													
Salaries													
Certified	-	-	6,893	43,248	-	-	4,403	-	-	-	54,544	58,500	(3,956)
Employee Benefits													
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Social Security & Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	33	-	-	-	-	-	-	33	-	33
Purchased Professional & Technical Services	-	-	-	-	-	-	1,958	-	-	-	1,958	10,000	(8,042)
Other Purchased Services	-	-	-	121	-	-	1,904	-	-	-	2,025	1,000	1,025
Supplies													
General	-	-	-	97	-	7,716	100	-	-	-	7,913	-	7,913
Equipment & Furnishings	-	-	-	-	-	-	-	-	-	20,599	20,599	15,000	5,599
Other	-	-	-	-	-	-	-	-	-	-	-	500	(500)
Total Expenditures	-	-	6,893	43,499	-	7,716	8,365	-	-	20,599	87,072	\$ 85,000	\$ 2,072
Receipts Over (Under) Expenditures	-	-	3,687	2,595	-	(5,026)	(2,157)	-	-	(20,599)	(21,500)		
UNENCUMBERED CASH, BEGINNING	3,260	501	(3,687) #	-	47	5,026	-	2,024	6,520	-	13,691		
UNENCUMBERED CASH, ENDING	\$ 3,260	\$ 501	\$ -	\$ 2,595	\$ 47	\$ -	\$ (2,157) #	\$ 2,024	\$ 6,520	\$ (20,599) #	\$ (7,809) #		

*Federal funds are not required by statute to be budgeted, this budget is for informational purposes only.

See Note 5 (a)

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2018

Schedule 2-18

BOND AND INTEREST FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	\$ 245,066	\$ 251,114	\$ (6,048)
Delinquent Tax	4,050	4,762	(712)
Motor Vehicle Tax	19,726	25,626	(5,900)
Recreational Vehicle Tax	382	555	(173)
16/20M Vehicle Tax	1,468	-	1,468
Escape Tax	38	-	38
Watercraft Tax	270	-	270
Commercial Vehicle Tax	1,808	2,874	(1,066)
State Aid	-	41,568	(41,568)
	<u>272,808</u>	<u>\$ 326,499</u>	<u>\$ (53,691)</u>
Total Receipts			
EXPENDITURES			
Debt Service			
Principal	200,000	\$ 200,000	\$ -
Interest	59,800	59,800	-
	<u>259,800</u>	<u>\$ 259,800</u>	<u>\$ -</u>
Total Expenditures			
Receipts Over (Under) Expenditures	13,008		
UNENCUMBERED CASH, BEGINNING	<u>366,366</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 379,374</u>		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For The Year Ended June 30, 2018

Schedule 3

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Student Activity Funds				
High School				
Class of 2015	\$ 675	\$ -	\$ 675	\$ -
Class of 2017	3,279	41	408	2,912
Class of 2018	3,937	60	2,560	1,437
Class of 2019	4,509	9,473	7,703	6,279
Class of 2020	2,700	1,097	-	3,797
Class of 2021	-	6,570	3,499	3,071
Drama Club	-	349	349	-
FFA	9,574	22,755	21,671	10,658
FCCLA	12,758	15,628	15,550	12,836
Stuco	2,018	6,069	6,259	1,828
Drill Team	90	-	-	90
National Honor Society	851	230	-	1,081
Pep Club	285	1,177	391	1,071
Student Leaders	448	470	469	449
Forensics	-	594	-	594
Cheerleader	5,732	5,545	8,109	3,168
	<u>46,856</u>	<u>70,058</u>	<u>67,643</u>	<u>49,271</u>
Total High School				
Middle School				
Pep Club	2,750	3,816	3,838	2,728
Promotion	619	245	56	808
Stuco	1,017	25	244	798
	<u>4,386</u>	<u>4,086</u>	<u>4,138</u>	<u>4,334</u>
Total Middle School				
Total Student Activity Funds	<u>51,242</u>	<u>74,144</u>	<u>71,781</u>	<u>53,605</u>
Clearing Account	<u>988</u>	<u>132,112</u>	<u>133,100</u>	<u>-</u>
Total Agency Funds	<u>\$ 52,230</u>	<u>\$ 206,256</u>	<u>\$ 204,881</u>	<u>\$ 53,605</u>

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2018

DISTRICT ACTIVITY FUNDS

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts	\$ 31,869	\$ -	\$ 33,207	\$ 34,513	\$ 30,563	\$ 1,680	\$ 32,243
Concessions	3,316		24,799	22,255	5,860	-	5,860
Petty Cash	-	-	27,530	27,417	113	-	113
Total	<u>35,185</u>	<u>-</u>	<u>85,536</u>	<u>84,185</u>	<u>36,536</u>	<u>1,680</u>	<u>38,216</u>
School Projects							
High School							
Football Fundraisers	11,147	-	11,593	11,413	11,327	-	11,327
Boys Basketball	1,881	-	1,241	2,679	443	-	443
Girls Basketball	4,615	-	3,562	4,623	3,554	-	3,554
Cross Country	644	-	1,240	402	1,482	-	1,482
Track	2,822	-	1,186	712	3,296	-	3,296
Wrestling	1,662	-	694	-	2,356	-	2,356
Golf	771	-	883	822	832	-	832
Volleyball	4,435	-	797	2,548	2,684	-	2,684
Student Recognition	1,149	-	2,131	1,226	2,054	-	2,054
Community Service	2,452	-	811	637	2,626	-	2,626
Mascot	57	-	-	-	57	-	57
Library	211	-	57	-	268	-	268
Art	-	-	2,443	2,443	-	-	-
Scholars Bowl	-	-	100	-	100	-	100
Power Lifting	-	-	100	-	100	-	100
Softball	-	-	292	-	292	-	292
Choir/Vocal	-	-	273	-	273	-	273
Year Book	-	-	10,974	6,106	4,868	-	4,868
Total High School	<u>31,846</u>	<u>-</u>	<u>38,377</u>	<u>33,611</u>	<u>36,612</u>	<u>-</u>	<u>36,612</u>
Middle School							
Track	200	-	-	-	200	-	200
Basketball	1	-	-	-	1	-	1
T-Shirts	483	-	-	-	483	-	483
Faculty	549	-	1,405	1,122	832	-	832
Library	285	-	65	292	58	-	58
Year Book	782	-	413	406	789	-	789
Box Tops	1,898	-	1,477	786	2,589	-	2,589
Total Middle School	<u>4,198</u>	<u>-</u>	<u>3,360</u>	<u>2,606</u>	<u>4,952</u>	<u>-</u>	<u>4,952</u>
Total School Projects	<u>36,044</u>	<u>-</u>	<u>41,737</u>	<u>36,217</u>	<u>41,564</u>	<u>-</u>	<u>41,564</u>
Total District Activity Funds	<u>\$ 71,229</u>	<u>\$ -</u>	<u>\$ 127,273</u>	<u>\$ 120,402</u>	<u>\$ 78,100</u>	<u>\$ 1,680</u>	<u>\$ 79,780</u>